

Hearing Date: May 31, 2007  
Hearing Time: 10:00 a.m.

McCARTER & ENGLISH, LLP  
245 Park Avenue  
27<sup>th</sup> Floor  
New York, New York 10167  
(212) 609-6800 - Telephone  
(212) 609-6921 - Facsimile  
[dadler@mccarter.com](mailto:dadler@mccarter.com)  
David J. Adler (DA-0048)  
Attorneys for Energy Conversion Systems, Inc.

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

	:	Chapter 11
In re:	:	Case Nos. 05-44481 (RDD)
	:	(Jointly Administered)
DELPHI CORPORATION, <u>et al.</u>	:	
	:	
Debtors.	:	
	:	

**OBJECTION OF ENERGY CONVERSION SYSTEMS, INC.  
TO DEBTORS THIRTEENTH OMNIBUS CLAIMS OBJECTION**

Energy Conversion Systems (“ECS”), by and through its attorneys, McCarter & English, LLP hereby objects to the Thirteenth Omnibus Claims Objections<sup>1</sup> and states as follows:

**OBJECTION**

Buried on page 21 of Schedule E-1, the Debtors object to claim 15239 of ECS (the “Claim”) in the amount of \$139,507.23. The Debtors seek to reduce the Claim to \$58,655.00.

ECS and the Debtors disagree on certain issues regarding the calculation of the claim.

The Debtors have made the following adjustments:

Total Claim	\$139,500.00
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<sup>1</sup> Capitalized terms not defined herein shall have the meanings ascribed to them in the Thirteenth Omnibus Claims Objection.

Price difference	( 23,025.14)
Payments	( 12,435.90)
No Proof of Deliv	( 44,666.73)
Undefined	<u>( 724.46)</u>
Revised Claim	<u>\$ 58,655.00</u>

ECS believes that its claim should be \$112,479.97 calculated as follows:

Total Claim	\$139,500.00
Price difference	0.00
Payments	( 12,435.90)
No Proof of Deliv	( 14,591.36)
Undefined	<u>0.00</u>
Revised Claim	<u>\$112,479.97</u>

ECS has proof of delivery for at least five of the invoices that the Debtors assert they did not receive.

### **RESERVATION OF RIGHTS**

ECS reserves its right to amend or supplement this objection.

Dated: May 25, 2007  
New York, New York

McCARTER & ENGLISH, LLP  
Attorneys for Energy Conversion Systems

/s/ David J. Adler

David J. Adler (DA-0048)

245 Park Avenue

27<sup>th</sup> Floor

New York, New York 10167

(212) 609-6800 - Telephone

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